

# **REPORTING**

**FOR COPs**

**3, 6, 7 & 27**

**M. B. Polishing Works**

### COP 3: REPORTING

#### Contact Information

|                   |                              |
|-------------------|------------------------------|
| COMPANY NAME:     | <b>M. B. Polishing Works</b> |
| DATE:             | <b>1/12/24</b>               |
| REPORTING PERIOD: | <b>1/12/23 – 1/12/24</b>     |
| CONTACT:          | <b>vishal@mbmehta.in</b>     |

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#### Human Rights

We conduct a Human Rights Due Diligence in our operation of Trading, manufacturing as well as in our supply chain. We promote the RJC CoP as responsible Business Practices amongst our Business Associates through discussions and through our website recommendation. We have not found any Human Rights impacts in our operations or supply chain.

We find that RJC Membership has contributed to improved efficiency and enhanced compliance with the Responsible Business Practice requirements. Over the years, we have seen the whole industry improve in compliance.

It is also an Industry wide initiative to improve the Credibility of the Diamond Supply Chain amongst the consumers. We recommend that all our Business Associates support the RJC and become Certified Members.

We have not identified any adverse human rights issues during our due diligence activities. We have also provided training using RJC Modules to our staff. We shall conduct the due diligence annually.

## COP 6 & 7: HUMAN RIGHTS & DUE DILIGENCE

### Contact Information

COMPANY NAME: **M. B. Polishing Works**  
DATE: **01/12/2024**  
REPORTING PERIOD: **01/12/23 to 01/12/24**  
CONTACT: **Vishal Mehta**

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### COMPANY MANAGEMENT SYSTEMS

We have Business Policy and Supply Chain Policy in place, detailing our commitment to respect human rights throughout our supply chain and our supply chain due diligence on the following minerals, diamonds & Coloured gemstones. We do not source from conflict affected and high-risk areas. These policies can also be accessed by our internal stakeholders Display in the Office and externally on our website.

To support supply chain due diligence, we have implemented the following internal measures. We have mapped our supply chain and engaged with the suppliers. We have e-mailed our supply chain policy to all our suppliers and have asked a confirmation from them that they have understood it and comply with the requirements. The process is managed by the Partner.

We have established a system of controls and transparency over our supply chain, which include our approach for identifying suppliers who are able to give a warranty as per the requirements of the World Diamond Council.

As a company we communicate our expectations regarding human rights and supply chain due diligence by We engage without suppliers at every order. The outcome of doing so has been that there are no Red Flags in our supply chain. Grievance can be raised on [admin@mbmehta.in](mailto:admin@mbmehta.in) about any Human Rights Issues and it shall be investigated by Partner. No grievances have been raised.

### IDENTIFIED & ASSESSED RISKS

We have not identified any Human Rights Risks related to any supplier in our supply chain. All our suppliers are known and verified and we have long term relationship with them. No actions are currently planned. None of our suppliers are from CAHRAs. The Risk assessment is available to any interested party on a request from them.

### STRATEGY

Our risk assessment findings are received by Partner - Compliance Officer.  
The risks are identified based on the location of the supplier, the response to the evaluation questionnaire, results of the visit report and overall evaluation. We grade the suppliers Green, Amber, Red on the basis of their performance evaluation.  
All the identified risks are adequately controlled. We have used the RJC Template for Risk Assessment and the controls are identified.  
We have used the RJC Training modules for Trainings.  
This declaration is made available on the website.

### CARRY OUT A THIRD-PARTY AUDIT

We have joined the RJC and this is the second audit cycle. The system has been upgraded in conformance with RJC CoP 2019. Third party audit will be conducted along with the RJC CoP 2019 audit by the auditor. The audit is scheduled in January 2025

COP 27: NATURAL RESOURCES

Contact Information

COMPANY NAME: **M. B. Polishing Works**  
DATE: **01/12/2024**  
REPORTING PERIOD: **01/12/23 to 01/12/24**  
CONTACT: **Vishal Mehta**

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We have identified no issues regarding our use of natural re-sources. As a business we monitor our use of energy and water and we have identified that all the use is for domestic purpose. The electricity usage depends on the season and not on volume of business.

The Trading process does not use any water.

We switch off the lights when not required and use water only as and when required. The trading process does not use any water. All employees use public transport for travel to work. We advise our contractors also to protect the environment.